

G. R. S. IX-5]

Previous references.

med 41-15-86 11, 20 B July 16.

,, 213-04 86 1, 7 B Rev 05-

,, 26-14 86 1-3 B Rev 14 1917. \

(med.)

Later references.

Qu. 121-17 44 164 + 149.

med 30-18 (6, 11, 12)

For on last 11 letters
this may be picked up
all

File No. 41-16.

Serial Nos. 3 - 6

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3 - 6.

Part B for Jan 18.

SUBJECT.

Handwritten note of the accounts of
the Alinto Ophthalmic Hospital
for 1913-1916.

No 4188-89 & 29-1-18 P. 4th, Senior Surgeon
(Comptroller).

Records 86 87 47 observe
that cash security shall
be taken from the Clerk
and stevedore in charge
of cash

W. Srinivas Rao
26/2/18

GENERAL AND REVENUE SECRETARIAT.

(*med*)

NOTES.

File No. *41/76*

FILE HEADING.

Audit of the accounts of medical institutions & officers

From

*The Comptroller*No. *8319*
*ASD 1020-21*Dated *28-3-17*
*2-4-17*Received *3-4-17*Diary No. *2946*

Enclos.

Spare Copies.

Serial No. *3*

BRIEF ABSTRACT OF LETTER.

2. With reference to G.O. No. 895-6/med 41-15-21 dated 28-7-16 forwards a copy of the audit note of the accounts of the Minto Ophthalmic Hospital from 1st January 1913 to 31st December 1916.

NOTES AND ORDERS.

(1) The audit note ~~does~~ does not disclose any serious irregularities in the maintenance of accounts. May the remarks of the Senior Surgeon be awaited?

RP
7.4.17

*(2) Several Impts are suggested:-
& maybe considered for adoption*

(2)

2956

G. R. S. III-2

General and Revenue
Secretariat.

Ind File No. 41 of 1916-7

Serial
No.

When the Secy's remarks
are recd.

3) 200 p m

Extraordinary Member

18/4-17

18.4.17.

18.4.17.

19/4

19/4-17

from

4

The Comptroller. A^o LAD 354 1/2 of 1.10.17.
Forwards the note on the audit of
the accounts of the Minto Ophthalmic
Hospital for the four years with effect
from 1st Jan'y 1913 with the replies
of the Superintendent of the Hospital
noted in the margin of the note —

(4) Attention is invited to the differences
in opinion between the Audit & Administrative
Offices: -

Para 5 The Register is Superfluous.

Administrative
This can not
be done away with

Para 7. In the case of advance payments

the name of the patient should be
repeated each time on subsequent
visits.

NOT
necessary.
but is being
done to meet
the auditors
objection

The repetition of the name or number

of patient seems unnecessary

to facilitate work of the auditors

noted

NOTE—Contn. sheet.

is done

as per

P.T.O.

G. R. S. III-2]

General and Revenue
Secretariat.

Med File No. 41 of 1916-7

	Serial No.	Audit.	Administrative Office.
It seems necessary that the Diet do not in the patient register should contain all the details on the diet account having to be done periodically after examination -	Para 10.	The inpatient Register should contain all the entries with reference to ~~account~~ diet accounts.	NOT necessary. It is only a medical record to give an idea of the case treated.
The audit suggestion has to be followed.	Para 11.	The details of units of articles supplied and their rates should be as per tenders accepted.	On the tin is marked the quantity required.
The account procedure has to be followed.	Para 12.	Book adjustments must be noted.	Such a transaction has not taken place -
It the nurse, can not be expected to advance the petty accounts from their pocket 2 half years? & likewise it may be more and the monthly amount to be drawn in arrears.	Para 13 (1)	Clothing allowance should be disbursed monthly.	NOT possible as it is an impossibility.
The Book of Employment may be used in any case.	Para 13 (3)	No security is obtained from the Clerk & Steward.	NOT necessary.
NOTE—Contn. sheet.	Para 13 (4)	The payees do not insert the date of drawing payment.	NOT necessary.
Some other document is also necessary whereby the ... made shall be ... for ...	Para 14.	The actual balance on hand is not ascertained with reference to the original supply.	The way in which things are arranged is simpler & easier to follow.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue
Secretariat.

Inc File No. 41 of 1916-7

Serial
No.

(5) It seems necessary that periodical audit of the accounts of this institution should be conducted. At present no audit is made unless it is ordered by Govt specially = Subst for orders

K.P. ~~MX~~

16/10/17 (6) Please find out if the accounts of the Mysore General Hospital are being subjected to periodical audit?

(7) The present forms and Registers appear to suit the requirements of the Victoria Hospital, since no suggestion has been offered in this connection by the audit office.

~~MX~~

(8) The accounts of the Mysore General Hospital are not subjected to periodical audit.

K.P. ~~as in other cases~~
7.11.17

(9) Periodical audit of the accounts of the inpatient medical institutions may be ordered once a year, if approved.

Chief Secy

(10) I concur with Comptroller in favour of remarks.

CSY
29/11/17
B

GEN. & REV. SECRETARIAT.
FINANCIAL
10 NOV 1917

24 u.o. no.
13519/17

G. R. S. III-2]

General and Revenue
Secretariat.

medl File No. 41 of 1916-17

File No. 1351-17

Serial
No.

(1) I believe some time ago the audit of D.O. Hospitals also was being list audited. In connection with the discontinuance of the audit of the Senior Surgeon's office at the suggestion of the late Compt. M^r. Basu it was decided that it would be sufficient if the local audit be confined to big Medical institutions like the Victoria Hospital having large transactions about dirty patients, obtaining supplies from contractors and medical stores.

(2) Please peruse these papers in connection with the audit of the Compt. M^r if necessary.

18
1.12.17

GEN. & REV. SECRETARIAT
IV
L. FUND.
- 4 DEC 1917

GEN. & REV. SECRETARIAT
II
FINANCIAL
117

Information obtained
from Part IV
H.R.

Subd.

(3) A printed copy of G.O. no: 5037-8/med (213-04)-7 dated 14th Nov^r 1905 prescribing rules for the audit of the accounts of the more important Hospitals and other medical institutions. The original Collection relating to the G.O. is also put up.

How Mr

13.12.17 (14) The question of the local audit of Hospital accounts was well discussed and decided in the go of 1905. Ref N and it is

G. R. S. III-2]

General and Revenue
Secretariat.

File No. 41 of 1916.

Serial
No.

not clear if that order requires revision.
It is for the adminis home dept. to suggest
if any modification is need & if the
Minto & or any other shd be included in
the list of institutions shd periodically
audited by the O. A. D. of the Compt.

for Tr

MS
14.12.17

(15) Subd

KP 14(16) The audit of the accs of the major
15.12.17 medical institutions in the State may
well be done by the Accts Deptt. The General
Hospital Mysore, The Minto ~~Accts~~ Hospital
the maternity Bangalore may be included
among the institutions & be attended to
by the outside audit staff.

Chief Secy

(17) The order of 1905 is rather out of date
now. The instns mentioned in the note above
may be included & audited by the O. A. D.

(18) Please put up draft -

(19) Draft submitted for orders

K.P. MS
31.1.18

Chief Secy

MS
4/1/18

MS
4/1/18

X 1357-17

GEN. &
L. FUND.
15 DEC 1917

Ans. to letter
of 12.12.17
re: -

NOTE—Contn. sheet.

17885 m/l
sent into the
audit section

G. R. S. III-2]

General and Revenue.
Secretariat.

Incd File No. 41 of 1916-7

Serial
No.

(20)

2 drafts are subd, one requiring the audit
note and another directing that the accounts
of the major medical institutions may be
audited annually —

chief secy)

H H the Extraordinary member)

MX
16/1/18

19/1/18

Drafts approved by the Extra-
ordinary member.

25.1.18 KML

Issue

CH
26/1/18

5. To the Senior Surgeon.
Comptroller.

Order No. 4190-1 of 29th Jan 1918:

Directs that the following five medical
institutions should in future, be annually
audited by the outside audit Dept^t of the
Comptroller's office, (1) Victoria Hospital
(2) Maternity Hospital, Bangalore (3) M.O
Hospital, Bangalore (4) Govt. medical store
5. General Hospital, Mysore.

6. To the Senior Surgeon & Comptroller
Order No. 4188-9 of 29.1.1918

89

G. R. S. III-2]

General and Revenue
Secretariat.

med File No. 41

of 1916-7.

Serial
No.

Records sls 3 & 4 with the observation
that Cash security should be taken
from the clerk and Steward who
are in Charge of Cash and request
the Senior Surgeon to fix the
amount of Security in each case

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

~~the~~ the communications.

No. L. A. D. 1020-21

Enc. one
FORM

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 28th March 1917.

M.N.Krishna Rao, Esq.,

Этот документ является копией оригинала, хранящегося в архиве.

For Sale

Offg.
Comptroller to the Government of

His Highness the Maharaja of Mysore.

No

D. M. Narasinga Rao, Esq., B.A., B.L.,

Secretary to the Government of Mysore,

General.....Department.

Sir,

~~2~~

Adverting to Government Proceedings No. 895-6/Med.41-15-21 dated 28th July 1916 sanctioning the audit of the accounts of the Minto Ophthalmic Hospital, I have the honour to forward herewith the note on the audit of the accounts of the institution from 1st January 1913 to 31st December 1916.

.. 2 A copy of the audit note has been forwarded to the Senior Surgeon for his remarks and the same will be submitted to Government when received in this office.

I have the honor to be,

Sir,

Your most obedient servant,

A. nasamiharumbe

For Offg. Comptroller.

5

SDV/2-28

C. O. 42-Rec.-17]

.....Department.

1917.

FROM :-

des 342

~~DIWAN BAHADUR~~~~J. S. CHAKRAVARTI, Esq., M.A.,~~~~B.A., S., ETC.,~~The Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

....., Esq.,

The Secretary to the Govt. of Mysore,

General Dept.

Dated

Despatched

[1020]

Received

No. 242 1020-1

Subject matter.

Forwarding audit note
of Minto Ophthalmic
Hospital

Encl to 363

2)

Note on the audit of the accounts of the Ninto Ophthalmic Hospital Bangalore for the years 1913 to 1916.

In pursuance of Government order conveyed ⁱⁿ proceedings No. 895-6/Med. 41-15-21 dated 28th July 1916, the audit of the above Hospital was undertaken, as a special case.

Name of Special Auditor, Mr. K. Joseph Pillai.

Date of commencement of audit, 22nd November 1916.

Date of completion of audit, 19th February 1917.

Period occupied excepting Sundays and holidays. 66 days.

Name of Superintendent in charge, Doctor S. V. Ramaswamy Iyengar.

The time ~~allotted~~ by Government for the audit is only three months, and, as far as possible the accounts of the Hospital for the period from 1st January 1913 to 31st December 1916, were audited in detail.

2. As this is the first audit of the accounts of the Hospital, a brief description of the registers maintained therein is necessary.

3. The following are the registers maintained.

Diet account.

1. Inpatient register
2. Diet sheets.
3. Diet registers.

Patients' account.

4. Fees collected from out patient.
5. Fees collected from ⁱⁿ⁻patients.

Property Books.

6. Furniture, vessels, locks. etc.
7. Bedding and clothing.
8. Gardener's tools entered in issue.

2.

register.

9. Patient's Property register.

Miscellaneous accounts.

10. Poor fund.

11. Savings Association.

12. Service Books.

13. Stationery issue and receipt books

14. Service Stamp account.

General.

15. Indent Book.

16. Abstract and Detailed contingent
Bill book.

17. Acquittance roll.

18. Order Book.

19. Remittance book.

Check of cash balance.

4. The cash balance was examined on *the* 2nd November 1916. As there was no consolidated cash book maintained in the Hospital, the cash balances as per registers mentioned below had to be verified. Balances on hand agreed with those shown in accounts.

Cut patient and ⁱⁿ patient registers up to 12 noon	Rs 17-10- 0
Acquittance roll	Rs 8- 0- 0
Patients' property register.	Rs 53- 0- 0

	Rs 78-10- 0

Besides the above, there were also balances as per Poor Fund and Savings Association registers. The amounts were found to have been invested as under.

Poor fund register Rs 1069/- invested in savings bank account No. 9342.

Savings Association, Rs 43-0-0 9513.

Cash book.

5. Want of a general cash book in the hospital is a great defect. There is no

3.

register maintained wherein all the daily transactions, both receipts and disbursements, are recorded. The receipts ~~of~~ of cash is accounted for in various registers such as Outpatients' and ⁱⁿ Impatients' registers, Patients' property register, Poor fund ^{and} savings Association register. To arrive at the actual balance on a particular date, all these registers have to be consulted. It is possible that pay not acknowledged by absentees may as well remain as balances. To have a full and effective control over cash, ^{one} cash book may advantageously be opened. The full details of the opening balance may be clearly recorded to avoid wading through old records. The cash book ~~may~~ may be paged before being brought into use. Receipts and payments of every description including establishment and contingent charges and remittances to Treasury may be clearly recorded therein. Daily balances may be struck and entered in the body of the book. At the end of the month, the monthly totals of receipts and payments may be arrived ^{at} at and balance struck. Full details of the balance may be clearly recorded in red ink. No large balance may be allowed to remain ~~in~~ in the hospital, without being remitted to Treasury. The maintenance of a cash book will not involve much clerical labour, as daily entries are few and also as, when one is opened, the fee register now in use may be dispensed with as superfluous.

Outpatients' department.

6. Government, in their order No. 3820-70/
Med. 231-13-4 dated 26th November 1915, ordered

4.

that all persons whose monthly income from all sources exceeds Rs 50/- and their ~~dependants~~ dependents attending a hospital or dispensary at Bangalore and Mysore for treatment as an outpatient shall be charged at the rate of annas two for each attendance, directing that such recoveries should be made in advance and credited in full to Treasury. While issuing tickets to the outpatients, the fact whether they come under the above rule or not is ascertained and, if they do, the fee is recovered and ^a piece of square red paper is pasted to the ticket, indicating that fee ~~shall~~ should be levied for each and every subsequent visits. The fees are brought into account in the register of fees as they are paid and the daily totals arrived at. The total amount is brought to account in the register of daily collections and remitted to Treasury through the Treasury chellan book. It was pointed out, in the course of *the* audit, that it was possible that red slips might be removed by the patients just to evade payment during their subsequent visits. Now, impressions of a rubber stamp of the word 'fee' is made on the tickets of those who are expected to pay fees.

7. In cases of advance payments for daily treatment the name of patient, with the amount ^{are} paid ~~is~~ shown in full. But the name is not repeated in the register for second and subsequent visits. The name may be repeated in the register leaving the money column ~~xxxxxx~~ blank with the remark that the amount was advanced already on such and such a date.

In cases of payments on the second ~~and on~~

subsequent visits, names only appear in the register, on such visits, though the patient had the benefit of the hospital treatment in the previous visit or visits ~~recovering however~~, the fees calculated from the first visit ^{being however recovered} with a remark that the recovery was made.

Inpatient's department

8 In pursuance of the order quoted in para 6 supra daily fees are recovered from ~~inpatients~~ inpatient as well, who can afford to pay according to the special concessions sought for by them. The rate at which the patient is to be charged is noted by the Superintendent in the outpatient ticket. This is noted down by the clerk in the diet book and recoveries made accordingly. For want of the outpatients' tickets it was not possible to verify the correctness of the rates marked down in the diet book. The outpatient tickets of paying ^{be} patients may advantageously ~~be~~ filed ~~inxxxxxxx~~ ~~inxxxxxxx~~ and preserved in future for purposes of check.

9. The fees as they are recovered are posted both in the register of fees and in the inpatient fee register and remitted to Treasury periodically. The fees realised and credited to Treasury from the outpatients and inpatients during the year 1916 are Rs1330-4-0 and Rs1600-8-0 respectively.

Diet accounts.

10. Inpatient's register. As the patient is admitted, entries are made in the ^{thus} register as regards his diet. The diet sheets or bed tickets contained copies of these entries; and the monthly consolidated diet

6.

diet book is prepared with the help of the above. A close scrutiny of the entries in *the* inpatient register with those in the diet sheets disclosed that the former was not quite an exhaustive record. As the inpatient register forms the primary record for all the diet accounts all entries should be made therein.

The diet sheets or bed tickets do not bear any ^{note} ~~rate~~ to the effect that they belong to a particular month.

Abstract and detailed contingent bills.

11. Much clerical work could be avoided if copies of these bills are maintained in printed forms instead of in manuscript ones. Units of articles supplied are not entered in the bills as per tender. For eg., in the bill for November 1916 ^{Thengyle} ~~phynife~~ is charged for by tins while as per tender, the rate ~~is~~ ^{is} given ~~as~~ per gallon. It would be better if the details of rates as per tender are invariably ~~be~~ followed to facilitate check.

12. Amounts of book adjustments effected in the Comptroller's Office on account of medicines ~~and~~ instruments supplied by the Medical stores to the Hospital are not noted in the contingent bills. They may be noted in future with a remark that they were paid by book transfers.

Miscellaneous.

14. (1) A monthly clothing allowance of Rs2-8-0 to each nurse is payable and the clothing allowance of Rs30/- for the whole year is being drawn and paid to each ~~nurse~~ ^{nurse} ~~of them~~ in advance. This is irregular.

The allowances ^{due} ~~one~~ for the year 1916-17

7.

were drawn and disbursed so early as August 1916. The amount¹ may be drawn in arrears monthly along with the pay and disbursed.

2. In cases of distributions² of free clothing to servants every year, their acquittances may invariably be obtained in the Distribution list.

3. No security is obtained from the clerk and steward who ^{is} are in charge of cash.

4. Each payee as he signs the acquittance roll should invariably insert the date on which he received³ pay. This may be insisted upon.

In the absence of a cash book and the dates in the acquittance roll it is not possible to know when payment was actually made to the parties and whether refund of undischursed amounts was made according to rules. Disbursing officer's certificate is not recorded, nor are the thumb impressions certified to be those of the particular payees.

5. In certain instances, service registers⁴ were not maintained up to date nor were they opened for several in the menial establishment.

6. Several registers are maintained in manuscript forms. Maintenance ^{of} printed forms would avoid much clerical labour.

Property register.

The detailed contingent bills for 4 years were checked and attempts made to trace articles of value in the above.

Furniture, vessel, books, and electric

8.

bulbs though entered are not supported by periodical ~~xxxxxxxx~~ verification certificates

Garden implements are entered in a certain issue register without being supported by ~~x~~ such a certificate.

Locks rubber stamps buckets tubs etc., ~~xx~~ are nowhere accounted for.

It would be better if a general stock register is opened with a set of ~~xxxxxxx~~ pages allotted for a particular kind of articles. Those that remained on 31st January 1913 when the Minto Hospital was opened may first be entered followed by all articles of value purchased up to 31st December 1916 with dates of their purchase, duly supported by a certificate under the signature of the Superintendent that the articles were duly verified and found to exist in the hospital except those against which remarks, such as sold etc., are entered.

Bedding and clothing articles are entered in a manuscript register instead of in a printed one of the prescribed form. Condemned articles are entered here and there while no attempt appears to have been made to find out the actual balance on 31st December 1916 in relation to the original supply.

The register may advantageously be ~~opened in the prescribed form which will~~ show the balance on a particular date. The instructions given in para above may be followed in the maintenance of this account.

A. Narasimhamurti
Officer in charge of the

Local Audit Department.

R.S.K./3.

li

28-5 3400
Please address all future communications
to the Comptroller to the Govt. of H. H.
the Maharaja of Mysore.
In reply to this Coma. please refer to
No. L.A.D. 354.9/2

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE.

Dated, Bangalore, the 28th 1917 September 17.

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

~~Off.~~ Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

C. S. Balasundram Iyer, Esq., B.A.,

Secretary to the Government of Mysore,

General Department.

SIR,

in continuation of this office letter No. 8319-20/L.A.D.
1020-21 dated 28th March 1917, I have the honor to forward herewith
the note on the audit of the accounts of the Minto Ophthalmic Hospi-
tal from 1st January 1913 to 31st December 1916 (with the replies
of the Superintendent thereof noted in the margin), received with
the Senior Surgeon's docket No. C. 617-5 dated 13th September 1917.
A copy of the Senior Surgeon's docket No. C. 617 dated 18th August
1917 containing his views in respect of the points noticed in the
Audit Note is also forwarded.

I have the honor to be,

Sir,

Your most obedient servant,

M. N. Krishna Rao

MT/28-9

Comptroller.

28.9.17

C.O. 42-Rec.—17]

.....Department

191 .

FROM

M. N. KRISHNA RAO, Esq., B.A.,

Offg. Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....Esq.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

Encl to H. G.

11)

Copy of letter No. C. 617 dated 18th August 1917
from the Senior Surgeon with the Government of Mysore,
Bangalore, to the Comptroller to the Government of Mysore
Bangalore.

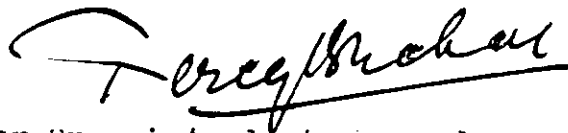
.....

His No. 8320/1020-21 dated 28th March 1917 forwarding
note on the audit of accounts of the Minto Ophthalmic
Hospital, from January 1913 to 31st December 1916.

... .

In returning the note received with the above, with the
remarks of the Superintendent, has the honor to state that
the existing arrangement, in regard to maintenance of books
&c., which is reported to be simple and effective, may be
allowed to be continued.

" C o p y "



For Superintendent, Records Section,

Comptroller's Office.

MT/28-9.



Note on the audit of the accounts of the Hinto Optthalmic Hospital Bangalore for the years 1913 to 1916.

In pursuance of Government order conveyed ⁱⁿ proceedings No. 895-6/Med. 41-15-21 dated 28th July 1916, the audit of the above Hospital was undertaken as a special case.

Name of Special auditor, Mr. K. Joseph Pillai.

Date of commencement of audit, 22nd November 1916.

Date of completion of audit, 19th February 1917.

Period occupied excepting Sundays and holidays, 66 days.

Name of Superintendent in charge, Doctor S. V. Ramaswamy Iyengar.

The time ~~xxxxxx~~ allotted by Government for the audit is only three months, and as far as possible the accounts of the hospital for the period from 1st January 1913 to 31st December 1916 were audited in detail.

2. As this is the first audit of the accounts of the Hospital, a brief description of the registers maintained therein is necessary.

3. The following are the registers maintained.

Diet account.

1. Impatient register
2. Diet sheets.
3. Diet registers.

Patients account.

4. Fees collected from out patients
5. Fees collected from ⁱⁿpatients.

Property Books.

6. Furniture, vessels, locks. etc.
7. Bedding and clothing.
8. Gardener's tools entered in issue

2.

register.

9. Patient's Property register.

Miscellaneous accounts.

10. Poor fund.

11. Savings Association.

12. Service Books.

13. Stationery issue and receipt books

14. Service Stamp account.

General.

15. Indent Book.

16. Abstract and Detailed contingent
Bill book.

17. Quittance roll.

18. Order Book.

19. Remittance book.

Check of cash balance.

4. The cash balance was examined on the 22nd November 1916. As there was no consolidated cash book maintained in the Hospital, the cash balances as per registers mentioned below had to be verified. Balances on hand agreed with those shown in accounts.

Out patient and ⁱⁿ⁻ patient registers up to 12 noon 31-10-16	Rs 17-10-0
Quittance roll	Rs 8-0-0
Patients property register.	Rs 53-0-0

	Rs 78-10-0

Besides the above, there were also balances as per Poor Fund and Savings Association registers. The amounts were found to have been invested as under.

Poor fund register, Rs 106/- invested in savings bank account No. 9342.

Savings Association, Rs 43-0-0 " 9513.

Cash book.

5. Want of a general cash book in the hospital is a great defect. There is no



3.

register maintained wherein all the daily transactions, both receipts and disbursements, are recorded. The receipt~~xxx~~ of cash is accounted for in various registers such as Outpatients' and ⁱⁿpatients' registers, Patients' property register, Poor fund ^{and} savings Association register... To arrive at the actual balance on a particular date all these registers have to be consulted. It is possible that pay not acknowledged by absentees may as well remain as balances. To have a full and effective control over cash, ^{one} cash book may advantageously be opened. The full details of the opening balance may be clearly recorded to avoid wading through old records. The cash book ~~xxx~~ may be paged before being brought into use. Receipts and payments of every description including establishment and contingent charges and remittances to Treasury may be clearly recorded therein. Daily balances may be struck and entered in the body of the book. At the end of the month the monthly totals of receipts and payments may be arrived ^{ed} at and balance struck. Full details of the balance may be clearly recorded in red ink. No large balance may be allowed to remain ~~in~~ in the hospital without being remitted to Treasury. The maintenance of a cash book will not involve much clerical labour as daily entries are few and also as when one is opened the fee register now in use may be dispensed with as superfluous.

Outpatients' department.

6. Government in their order No. 3820-70/
Med. 231-13-4 dated 26th November 1915 ordered

Yrs. This will be opened.
In fact, sanction for the purchase of a cash book has been asked for so long ago as the 12th Decr 1916
B.P.

It cannot be done. It is quite essential to show the details.

that all persons whose monthly income from all sources exceeds Rs 50/- and their dependants attending a hospital or dispensary at Bangalore and Mysore for treatment as an outpatient shall be charged at the rate of annas two for each attendance directing that such recoveries should be made in advance and credited in full to Treasury. While

This is not done by the ticket attendant but by the Doctors who prescribe for the obvious reason that the Doctors know much more than the attendant - B/p

issuing tickets to the outpatients the fact whether they come under the above rule or not is ascertained and if they do the fee is recovered and ^a piece of square red paper is pasted to the ticket indicating that fee ~~shall~~ should be levied for each and every subsequent visits. The fees are brought into account in the register of fees as they are paid and the daily totals arrived at. The total amount is brought to account in the register of daily collections and remitted to Treasury through the Treasury chellan book. It was pointed out in the course of the audit that it was possible that red slips might be removed by the patients just to evade payment during their subsequent visits. Now, impression of a rubber stamp of the word fee is made on the tickets of those who are expected to pay fees.

Done once a week on Saturday and on the last day of the month with very few exceptions - B/p

Not once was this done by outpatients nor by the attendant. B/p

A rubber stamp is now used B/p

This is unnecessary and serves no useful purpose as each payment and receipt is noted in the fee register & ticket, and never was an entry omitted or failed to be recognized. The method adopted by us is quite correct & involves less labour and no loss to Govt. But, however, the name is repeated in the fee register, because of the auditor's objection. B/p

7. In cases of advance payments for daily treatment the names of patient with the amount paid is shown in full. But the name is not repeated in the register for second and subsequent visits. The name may be repeated in the register leaving the money column ~~xxxxxx~~ blank with the remark that the amount was advanced already on such and such a date.

In cases of payments on the second and

subsequent visits names only appear in the register, on such visits though the patient had the benefit of the hospital treatment in the previous visit or visits ~~recovering however~~ the fees calculated from ^{being home recovered,} the first visit ~~with a remark that the~~ recovery was made.

Inpatient's department

8 In pursuance of the order quoted in para 6 supra, daily fees are recovered from ~~xxxxxxx~~ inpatient as well, who can afford to pay according to the special concessions sought for by them. The rate at which the patient is to be charged is noted by the Superintendent in the outpatient ticket. This is noted down by the clerk in the diet book and recoveries made accordingly. For want of the outpatient tickets it was not possible to verify the correctness of the rates marked down in the diet book. The outpatient tickets of paying ^{be} patients may advantageously ~~xxxxxxx~~ ~~xxxxxxx~~ and preserved in future for purposes of check.

It will be done - B.

9. The fees as they are recovered are posted both in the register of fees and in the inpatient fee register and remitted to Treasury periodically. The fees realised and credited to Treasury from the outpatients and inpatients during the year 1916 are Rs1330-4-0 and Rs1600-8-0 respectively.

Weekly - 13/4.

Diet accounts.

Inpatient Register is a Medical Record, and has nothing to do with the diet account. The particulars of diet are recorded therein only to give a complete idea of the case treated. Inpatient Register is nowhere maintained except in this Hospital. It takes the place of Case sheets & other similar records in other Hospitals.

10. Inpatient's register. As the patient is admitted, entries are made in the register as regards his diet. The diet sheets or bed tickets contained copies of these entries; and the monthly consolidated diet

17

diet book is prepared with the help of the above. A close scrutiny of the entries in the inpatient register with those in the diet sheets disclosed that the former was not quite an exhaustive record. As the inpatient register forms the primary record for all the diet accounts, all entries should be made therein.

Diet sheet is the primary record, and diet book is only a copy of the diet sheets - Bf

It is not necessary I think, as the diet sheets are filed regularly for each month. But in future the month will be marked on each diet sheet - Bf

I quite agree - Bf

The diet sheets or bed tickets do not bear any ^{note} ~~rate~~ to the effect that they belong to a particular month.

Abstract and detailed contingent bills.

11. Much clerical work could be avoided if copies of these bills ^{were} ~~are~~ maintained in printed forms instead of in manuscript ones.

Units of articles supplied are not entered in the bills as per tender. For eg., in the bill for November 1916 ^{phenyle} ~~phenyle~~ is charged for by tins while, as per tender, the rate is given ^{is} ~~is~~ per gallon. It would be better if the details of rates as per tender are invariably ~~be~~ followed to facilitate check.

12. Amounts of book adjustments effected in the Comptroller's Office on account of medicines and instruments supplied by the Medical stores to the Hospital, are not noted in the contingent bills. They may be noted in future with a remark that they were paid by book transfers.

Miscellaneous.

13. (1) A monthly clothing allowance of Rs2-8-0 to each nurse is payable and the clothing allowance of Rs30/- for the whole year is being drawn and paid to each ~~one~~ ^{one} in advance. This is irregular. The allowances ^{due} ~~one~~ for the year 1916-17

On the tin is marked the quantity as it is not always possible to get a particular quantity in the market - Bf

This is always done except in this particular case - Bf

Such a transaction has never taken place. The Medical Stores supplies the wants of this Hospital through the Annual Indent - Bf

This cannot be helped as it is an impossibility to buy the clothing according to the money. It may mean 1/2 a jacket or half a petticoat - and 1/4 Sadee - Bf

7.

were drawn and disbursed so early as August 1916.

The amounts may be drawn in arrears

This will be done in future monthly along with the pay and disbursed.

2. In cases of distributions of free clothing to servants every year, their

acquittances may invariably be obtained in the Distribution list.

I think it is not necessary, but if it is sanctioned by the Govt it will be done -

3. No security is obtained from the clerk and steward who are in charge of cash.

This is unnecessary as the pay is distributed on the same day as the bill is cashed and the Acquittance Roll is dated at the bottom as usual.

4. Each payee as he signs the acquittance roll should invariably insert the date on which he received pay. This may be insisted upon.

In the absence of a cash book and the dates in the acquittance roll, it is not possible to know when payment was actually made to the parties and whether refund of undisbursed amounts was made according to rules. Disbursing officer's certificate is not recorded, nor are the thumb impressions certified to be those of the particular payees.

This will be done.

Service Books of the Permanent Establishment are all maintained and they are up to date. Service Books only of the Substitutes were not done.

5. In certain instances, service registers were not maintained up to date nor were they opened for several in the menial establishment.

If these printed ones are supplied the clerical work will greatly be lessened.

6. Several registers are maintained in manuscript forms. Maintenance of printed forms would avoid much clerical labour.

14. Property register.

The detailed contingent bills for 4 years were checked and attempts made to trace articles of value in the above.

Furniture vessel books and electric

8.

This will be done - Bp

bulbs though entered are not supported by periodical ~~xxxxxx~~ verification certificates

— do — Bp

Garden implements are entered in a certain issue register without being supported by a such a certificate.

— do — Bp

Locks, rubber stamps, buckets, tubs etc., are nowhere accounted for.

— do — Bp

It would be better if a general stock register is opened with a set of ~~xxxxxx~~ pages allotted for a particular kind of articles. Those that remained on 31st January 1913 when the Minto Hospital was opened may first be entered followed by all articles of value purchased up to 31st December 1916 with dates of their purchase, duly supported by a certificate under the signature of the Superintendent that the articles were duly verified and found to exist in the hospital except those against which remarks, such as sold etc., are entered.

There is no printed register. The way it is maintained in this Hospital answers all our purpose - Bp

The auditor wants to have things arranged in his own way. Whereas I consider mine is simpler and easier to check - Bp

Bp 3-17

Bedding and clothing articles are entered in a manuscript register instead of in a printed one of the prescribed form. Condemned articles are entered here and there while no attempt appears to have been made to find out the actual balance on 31st December 1916 in relation to the original supply.

The register may advantageously be ~~opened in the prescribed form which will show~~ the balance on a particular date. The instructions given in para above may be followed in the maintenance of this account.

S. Narasimhamurti

Officer in charge of the

Local Audit Department.



G.R.S. VI-71]

SUBJECT

*Annual Audit of the accounts of the
Chief Medical Officer, Mysore
in the year*

Diary No. of letter replied to *Ans DP 1*

Section

File No.

Serial No.

General and Revenue Secretariat

()

, the

191

Proceedings of the Government of

His Highness the Maharaja of Mysore.

Date of issue

29.1.18

Read.—

Signed by

M. M. Venkatesaiah

*G. O. N^o 5037-8/med(213-04)
dated 14th Nov 1905 directing*

*that the accounts of the
Victoria Hospital Bangalore
be audited annually by
the outside Audit Depart-
ment of the Comptroller's
Office*

Order Thereon:— No.

*Flag H. 2) G. O. N^o 3473/med 26-14-3
dated 31st October 1916*

*directing that necessary
arrangements be made for*

over.

*29.1.18
12.1.18*

the annual audit
of the accounts of the
Medical Stores by an
experienced Accountant
of the Comptroller's Office.

only 2 notices were
found in the order book

Order 4190-1 Med 41/16 5 9/27/18

Government.

are of opinion that the accounts of
the major medical institutions
in the State ~~also require~~

in addition to those mentioned
above also require periodical
audit by ~~the~~ trained auditors
and are therefore pleased

to direct that the accounts of ^{the} ~~the~~ _{List of enclosures.}

following medical institutions

should, in future, be annually
audited by the outside Audit
Department of the Comptroller's Office;—

1. Victoria Hospital, Bangalore
2. Maternity Hospital, Bangalore
3. Minto Ophthalmic Hospital, Bangalore
4. Govt Medical Stores & ~~Sanatorium, Bangalore~~
5. General Hospital, Mysore
6. ~~Rani Cheluvu Hospital, Mysore~~

Copied by

Examined by

1/1/18

5/1/18

Know
25/1/18
[Submitted to
at 11/1/18]

Chief Secretary

The Senior Surgeon
Comptroller.

G.R.S. VI-71]

SUBJECT

Audit of accounts - of the
Minto Ophthalmic Hospital

Diary No. of letter replied to... 898

Section med

File No. 41/16

Serial No. 6

General and Revenue Secretariat

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, the

191

Proceedings of the Government of

His Highness the Maharaja of Mysore.

Date of issue...

29.1.18

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Read.-

G.O. N° 895-6/med. 41-15-20

Signed by...

M. M. Venkatesh

dated 28th July 1916 directing
that the accounts of the
Minto Ophthalmic Hospital
be audited and the audit
report forwarded to Govt.

May this be

- i printed?
- ii treated as a standing order?
- iii published in the Gazette
English part?
- iv translated?
- v placed at the disposal of the Press?
- vi published in the Gazette
Kannada part?

2) Correspondence ending
with letter no. L.A.D. 354
Order Thereon No.
dated 1st Oct 1917 from the
Comptroller forwarding
the notes on the audit
of the accounts of the

over.

22/1/18
25/1/18

23).

Hospital from 1st Jan 13
to 31st Dec 1916 with the
remarks of the Senior Surgeon
to the effect that the existing
arrangements in regard
to the maintenance of registers etc,
reported to be simple
and effective, may be
allowed to be continued.

Order 4188-9 med 4-16-6

2791/18

Recorded.

2. The suggestions made by
the auditor in paras 11, 12 and 13 (4)
of the audit note may be followed.

3. Cash Security should be taken

List of enclosures.

from the clerk and Steward who
are in charge of Cash. The ^{Comptroller} ~~Comptroller~~ is requested to ^{fix} ~~state~~ the amount

of security ~~that may be fixed~~
in each case in consultation with the Comptroller

4. Printed forms may be used
for the several registers & for abstract
Contingent bills

Copied by

Examined by

X. New
25.1.18.

mc
Chief Secretary

To The Comptroller
Senior Surgeon